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JAMES B. TOWNSEND, President and Treasurer

15-17 East 40th Street

REGINALD TOWNSEND, Secretary.

15-17 East 40th Street

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of all important art and book sales,
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small charge for time and labor of
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APPRAISALS—"EXPERTISING"

The "Art News" is not a dealer in
art or literary property but deals with
the dealer and to the advantage of both
owner and dealer. Our Bureau of "Ex-
pertising and Appraisal" has conducted
some most important appraisals.

THE MAY BURLINGTON

William Blake's painting in tempera
on a mahogany panel, "Satan Smiting
Job with Some Boils," is reproduced
as the frontispiece of the May number
of the Burlington Magazine, and is
ably commented on in Charles Aitken's
article on "Recent Acquisitions for
Public Collections." H. P. Mitchell
writes well on "Some Enamels of the
School of Godefroid de Claire (Part II).

A paper by D. S. MacColl is devoted
to the little known artist, John Baver-
stock Knight, and his admirable
sketches and etchings. Two water-
colors by Knight accompany the text.
Sir Martin Conway concludes his re-
view of Arthur Kingsley Porter's work
on "Lombard Architecture."

"The Quarter Centenary of Leonardo
Da Vinci," by H. Ochenowski and
translated by Campbell Dodgson, con-
tains much interesting information for
lovers and students of the great pain-
ter's work. A list of authors consulted
is appended, and two admirable plates
enhance the value of the article.

The Burlington Magazine may be ob-
tained from the American agent
James B. Townsend, 15 E. 40 Street
New York City.

ART TAX PROVISIONS

The full text of the excise taxes on
works of art and jewelry, under Sec-
tions 902 and 905 of the Revenue act
of 1918, have finally been published,
and furnish to the art trade and col-
lectors what Horace Greeley was wont
to call "mighty interestin' readin'."

The preamble states that these regu-
lations take the place of Articles 13 to
16 of Regulations No. 44, issued under
the Act of Oct. 3, 1917, and that the
tax has been changed from one upon
the manufacturer to one upon the
dealer.

Perhaps the most important of the
new provisions is as follows:

Article 3—Tax Payable by Vendor—The
tax is to be paid by the vendor on all sales
made direct by him or through an agent,
whether a sales agent, broker or auctioneer.
Where a vendor consigns articles, retaining
ownership in them until they are disposed
of by the consignee, the vendor must pay
the tax upon all such articles sold by the
consignee.

And yet we were assured only a few
days ago and through and by a letter
signed by Commissioner Roper himself
in reply to one of a series of written
questions put to him by Mr. Robert
Macbeth, that "a sale made by an artist,
through a dealer, club, association, mu-
seum, auctioneer, commission mer-
chant or other agent is not subject to
the tax."

How can an artist make such sales
except through consignment?

Another important provision of the
new law is that the tax applies to all
sales made from private owner to pri-
vate owner, or from private owner to
dealer, or from dealer to dealer, or from
dealer to private owner, and the tax to
be paid upon each sale is to be reck-
oned upon the full amount of the price
for which the article is sold.

"If a private owner, for example," says
the bill, "sells a picture to a dealer for
\$10,000, he pays a tax of 10%, or \$1,000.
When the same picture is sold by the dealer
to another for, say, \$15,000, the seller must
pay 10% again, or \$1,500. If the second
dealer sells the picture again to a third
dealer for, say, \$20,000, another 10% is levied,
or \$2,000. If this third dealer disposes of
the picture to a private buyer for, say
\$25,000, he must, in turn, pay 10% or \$2,500
and lastly, if this buyer sells the picture once
more to another private buyer, for, say
\$30,000, he must, in turn, pay another 10%,
or \$3,000.

This makes a total of \$10,000 in taxes
to be paid for a picture whose original
cost was the same amount, in five trans-
actions. Quite a merry little game,
isn't it?

These are only two of several inter-
esting, puzzling, and even amusing fea-
tures of the onerous and unjust tax on
art, or rather on education, which the
art world now confronts.

In his suggestions for the removal
of the so-called "luxury taxes," made
in his Message by cable to Congress
this week, it is to be noted that Presi-
dent Wilson evidently does not con-
sider art as a "luxury," although he
suggests that the 10% tax on picture
frames valued at more than \$5, should
be stricken off. "'Tis a mad world, my
masters."

Gifts to the Guildhall

The American sculptor, the late W. W.
Story, is to be represented in the Guildhall
Gallery, London, by his "Sardanapalus,"
which has been presented by Lady Batter-
sea, who is at the same time giving to the
Gallery Watt's bust of "Olytie," on a finely
designed pedestal, also from his chisel. The
gifts reach the corporation through the
National Art Collection Fund.

OBITUARY

George C. Eichbaum

George C. Eichbaum died recently in St.
Louis, aged 82. He was born in Kentucky
and came to St. Louis in 1859, and was best
known for his portraits which were shown
in the National Academy, where he at one
time maintained a studio. In 1916 he
painted a life-size portrait of Bishop Daniel
S. Tuttle, which was presented to the pre-
late.

Edward Holbrook

Edward Holbrook, President of the Gor-
ham Co., died at his country home at Stam-
ford, Conn., Monday last, after a long ill-
ness, aged 70. Mr. Holbrook was for many
years a warm friend and patron of the late
T. J. Blakeslee and through the latter, as-
sembled quite a collection of old pictures.

James H. Windrim

The recent death in Philadelphia of
James H. Windrim, the well known archi-
tect removes a prominent figure identified
with the design and erection of many im-
portant buildings. Mr. Windrim was edu-
cated and graduated from Girard College,
began his studies in architecture with John
Nottman, the celebrated English Gothic
architect, travelled extensively in Italy to
perfect himself in the classic and Renais-
sance styles and began the practice of the
profession by the creation and develop-
ment of a number of architectural monu-
ments in Phila. that have stood very brave-
ly the test of time and criticism, among
them the Masonic Temple, the Chapel and
newer buildings of Girard College. The
Smith Memorial in Fairmount Park and
various public institutions, office buildings
and churches. He served as Government
Architect in Washington for a few years
and as Director of Public Works subse-
quently in Phila.

Press Agents Yarn Disproved

"At the time Sir William Orpen gave an
exhibition here of his war pictures I ridic-
uled the fantastic story put out by his
press agents, and featured by all the daily
newspapers, concerning the tragic ending
of the pretty woman portrayed by him un-
der the title of 'The Spy.' I pointed out
not only the improbability, but the impos-
sibility, of the tale as related. It has now
been disproved by the fact that the woman
in question is alive and well in London, was
seen the other day dining with Sir William
Orpen at Ciro's and that, a native of Lille,
she has served as model for a number of
Sir William Orpen's pictures. A recent
photograph of her taken in London was
shown in last Sunday's newspapers—side
by side with a reproduction of Sir William's
picture of 'The Spy.'—Saunterer in Town
Topics.

The Nelson Letters

London salesrooms have been busy lately
with the correspondence of famous person-
ages, but the end is not yet. May will see
at Sotheby's the dispersal of what will per-
haps prove the most intimate collection of
all, for there will then take place the sale
of the Hamilton-Nelson letters. This cor-
respondence is instinct with intense feeling
and makes the romance between the famous
Admiral and his fair Emma live again.
Some of the letters of Mary, Queen of Scots
which will be offered at the same sale.

CORRESPONDENCE

An Admirable Suggestion

Editor AMERICAN ART NEWS,

Dear Sir:

At a dinner of the Society of the Inde-
pendent Artists, May 17 last, C. R. W.
Nevinson spoke. It is probably unneces-
sary to say that he is a distinguished British
artist who went to the front at the be-
ginning of the war. In his stress Mr. Nevin-
son pointed out that the pictures which
British artists painted for their Government
are not merely work of art or records of
great and thrilling deeds, but in their por-
trayal of the grim horror of war are the
most important of arguments against war and
in favor of peace on earth, good will toward
men. It was, I believe, for such a peace
that we entered this war; is it not then a
pity that none of our American artists has
been given a chance to record some of our
part in the war?

Art is not a studio trick, but is (or ought
to be, as it has been in many periods of
past history) a vital part of life. It is late,
but it is still not too late. Will not our
Government send a dozen—twenty—of our
leading artists to France? Shall nothing
be done to commemorate Chateau-Thierry,
the Argonne Forest, St. Mihiel; and if—
since pictures have little to do with votes—
no one in the Government has an interest
in such an enterprise, are there no men of
wealth to whom such a project would ap-
pear as a splendid extravagance; a gift
worth making for future American gen-
erations?

N. Y., May 19, 1919. James N. Rosenberg.

Ten Eyck on Vezin

Editor AMERICAN ART NEWS,

Dear Sir:

Nothing could be more appropriate than
Hamlet's immortal line, "Words, words,
words," to the last letter of the "Geevee
warrior," Mr. Charles Vezin, published in
the ART NEWS. In my last letter to the
ART NEWS I asked Mr. Vezin to be definite,
and in reply he sent me some printed mat-
ter, all of which was as "foggy," etc., as
his last letter, in fact, some of it was re-
printed in this letter of May 7. No, that
not quite correct, he did mention not lik-
ing Cezanne, Van Gogh and Oscar Wilde,
and went on for three-quarters of a page,
the sum substance of the matter being, I
take it, that he does not appreciate the
art of these men. His reasons are, I be-
lieve, that Van Gogh cut off his right ear.
As I glance again through the article I
can find no reason given for not liking
the other two, but in this last letter you
print, I gather that Mr. Vezin did not
approve of Wilde's conduct. Neither do
I, nor can I see how anyone could, but
"Great Caesar's Ghost" his conduct did
not prevent him from being an artist. I
have read quite a bit of Wilde, and I must
say I have never seen anything in his work
that needed expurgating. It has always
been my opinion that although Wilde was
not what I would call "clean," his work
was. But this is a defense, not of Oscar,
but of Art.

Yet, Mr. Vezin informs me he likes
Maret and Whistler. Now, there never was
a man (except, maybe, Swinburne) who
believed more wholly, worked more di-
rectly, for "Art for Art's Sake" than Whist-
ler. Yet, according to "our latest," "Art
for Art's Sake" is not Art. As for "lan-
guage for language's sake," being, I sup-
pose, words for words' sake, look at Keats,
Shelley, Burns, Browning, Carlyle, and,
above all, Shakespeare. Or, "music for
music's sake," look at Beethoven, Chopin,
Wagner. When one goes to a concert one
does not expect to hear an imitation of
birds singing or of horses galloping; if
ones does, surely one has a mighty low
appreciation of music, and must always
be disappointed. But one does expect an
emotion. At an exhibition, however, the
large majority expect to see the bird in
the branches, the beautiful summer day,
or the March slush and mud they must
inevitably put their boots in—that is, if
they live in or near N. Y. They get no
emotion at all, except, maybe, the warmth
of the summer day, or shudder at the
thought of the slush. My dear man! If
a line, a tone, a color is beautiful or ugly,
what difference should it make where it is—
the skyline or the tone on a nude, as long
as it does create an emotion, and as long
as the emotion is not physical. Remem-
ber, "To the pure all things are pure."
Truly, success to Mr. Vezin's book, and
I'll buy one when it comes out, BUT I
may criticise.

Very truly yours,

John C. Ten Eyck.

Westport, Conn., May 19, 1919.

Record Time Victory Loan Sketch

Editor AMERICAN ART NEWS,

Dear Sir:

I believe the item embodied in this letter
shows the value of art in our recent cam-
paign to put the Victory Loan "over the
top." It certainly shows the difference
compared with the auctioning off of helmets
or other trinkets.

The undersigned was invited to attend
the welcome demonstration tendered Gen.
Giuseppe Garibaldi at Madison Square
Garden, arranged as a closing feature of the
Italian activities to make the Victory Loan
a success. The object was to make a por-
trait sketch during the time allotted to the
program of speeches, singing and band
playing. The writer worked for about one
and three-quarter hours at fever heat with
various interruptions of darkness for
"movies" and "attention" during national
anthems. Finally, the auction took place.
Just previous to this, Gen. Garibaldi ex-
pressed his satisfaction over the work
autographed the sketch. Judge Freschi
was the auctioneer, and the bidding went
by large amounts—the Italian Savings
Bank being a very active bidder. It was
only a few minutes when \$500,000 had been
reached. As was usual throughout the
drive, all bids stood as actual subscriptions.

The excitement grew as the above figure
went to one million and then rising by
leaps of quarter and half millions, the pic-
ture finally went at three million dollars to
the Guaranty Trust Co. The total of the
bids which had been made and stood as
actual subscriptions was \$40,500,000.

Very respectfully yours,

Herbert E. Martin.

N. Y., May 19, 1919.